

FISCAL IMPACT STATEMENT ON BILL NO. **S. 526**

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TO:	The Honorable Glenn McConnell, Chairman, Senate Judiciary Committee		
FROM:	Office of State Budget, Budget and Control Board		
ANALYSTS:	Tricia Tangney and Harry Bell		
DATE:	March 10, 2005	SBD:	2005264

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AUTHOR:	Senator Ritchie	PRIMARY CODE CITE:	61-6-1635
SUBJECT:	Alcoholic Liquor Sold by the Drink		

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ESTIMATED FISCAL IMPACT ON GENERAL FUND EXPENDITURES:

Minimal (Some additional costs are expected by can be absorbed)

ESTIMATED FISCAL IMPACT ON FEDERAL & OTHER FUND EXPENDITURES:

A Cost of Federal and/or Other Funds (See Below)

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**BILL SUMMARY:**

This Bill authorizes the sale and consumption of alcoholic liquor by the drink by licensed retailers, establishes the method by which these sales will be taxed, and deletes references to "minibottles" from the Code of Laws.

**EXPLANATION OF IMPACT:**

The Department of Revenue reports that implementation of this Bill will require the agency to spend approximately \$5,000 from the General Fund for form changes and computer programming, but that these costs are minimal and can be absorbed at current levels of funding.

**LOCAL GOVERNMENT IMPACT:**

Responses from local governments indicate enactment would have no impact on expenditures.

**SPECIAL NOTES:**

The Board of Economic Advisors is the appropriate entity to address any revenue impact associated with this Bill.

Approved by:



Don Addy  
Assistant Director, Office of State Budget